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Office:

Release Date: 3/26/2010

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From:

Sent: Friday, February 19, 2010 1:36:13 PM

To:

Cc:

Subject: RE: Affect Item Stat Notice

We cannot issue a notice for zero tax except under section 6234 (notice of adjustment) for over sheltered returns. Absent this, taxpayer cannot get into court unless he files a refund suit.